

POLLUTION CONTROL EQUIPMENT DECLARATION

Idaho Code §63-602P provides a property tax exemption for property which is designed, installed and utilized for the elimination, control or prevention of water and/or air pollution. See Idaho Code §63-602P and IDAPA (Tax Commission Rule) Section 35.01.03.619 for the qualifications for this property tax exemption.

Understanding that the property tax exemption will be applied only to those property additions, such as water and/or air pollution control equipment, required by the Idaho State Department of Health, the Environmental Protection Agency, or any other official governmental regulatory agency, I hereby declare the following property items to be pollution control equipment and petition the Board of Commissioners as the Board of Equalization for a property tax exemption.

Reference Number	Asset Description	Year Constructed	Original Cost ¹

¹ Include trade in allowances and all associated costs incurred to acquire and get the item ready for its intended use. (For example: sales taxes, rebuilds, retrofits, shipping costs, and installation costs.)

(If additional space is required, copy and complete additional pages)

Total original cost of property petitioned for pollution control property tax exemption \$ _____

I affirm that, to the best of my knowledge and belief, the above named property has been required for pollution control purposes by an official governmental regulatory agency and thereby qualifies as pollution control equipment. In addition, I also affirm that a by-product ___ is ___ is not (check one) produced through the use of part or all of the required pollution control equipment.

Signature _____

Title _____ Date _____